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UNITED STATES PATENT AND TRADEMARK OFFICE

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

June 27, 2005

BOURQUE & ASSOCIATES, P.A. SUITE 303 835 HANOVER STREET MANCHESTER, NH 03104 US

Dear Sir/Madam,

Your refund request for 09929274 in the amount of \$930.00 has been denied .

A 5 month extension of time for a large entity is \$2160.00. \$1080.00 is for a small entity.

Sincerely,

ELEANOR KURTZ Technical Center Others 703 308-9010 ext 177